

EXHIBIT 5

Clerk's Office
United States District Court
#150 Avenida Chardon
Federal Building
San Juan, PR 00918

RECEIVED & FILED
2020 MAY 15 PM 4:35
CLERK'S OFFICE
U.S. DISTRICT COURT
SAN JUAN, PR

May 13, 2020

Nelson Sanabria Cruz
PO Box 347
Juncos, PR 00777

Case # 17BK3283-LTS and claim #21119

Honorable Clerk of the Court

I wish to present my objection to the state's claim number 21119 in the total of \$3,644.00 submitted on 05/22/2018. This stated that it was received, and my claim was satisfied by way of deposit or transfer in my bank account, which is not correct.

After reviewing the bank information, I noticed that only the following sum of \$1,222 was deposited into the account ending in 3047 with Banco Santander de Puerto Rico, \$993 of which is a refund from my 2017 income tax return. Having said this, the sum of the original claim has not been satisfied. Therefore, we object to what the plaintiff presented on May 13, 2020. Attached you will find a copy of the first page of the income tax return for 2017, as well as a copy of the bank statement from Banco Santander de Puerto Rico ending in #3047 that indicates the above-mentioned deposit.

Sincerely,

[signature]
Nelson Sanabria

THIS NOTICE RELATES TO A PROOF OF CLAIM YOU FILED AGAINST THE GOVERNMENT OF PUERTO RICO IN ITS PROCEEDINGS UNDER THE PUERTO RICO OVERSIGHT, MANAGEMENT, AND ECONOMIC STABILITY ACT.

IF YOU ARE RECEIVING THIS NOTICE, ONE OR MORE OF THE DEBTORS ARE SEEKING TO DISALLOW YOUR CLAIM FOR THE REASON LISTED BELOW.

DOCUMENTS RELATING TO THIS CLAIM OBJECTION WERE MAILED TO YOU ON APRIL 17, 2020. PURSUANT TO DETAILS SET FORTH IN EXHIBIT "C" TO THE OBJECTION, THE DEADLINE TO RESPOND IS MAY 19, 2020. PLEASE CHECK YOUR MAIL BOX. IF YOU FAIL TO PROPERLY RESPOND TO THE OBJECTION, THE COURT MAY GRANT THE RELIEF REQUESTED BY THE GOVERNMENT WITHOUT FURTHER NOTICE OR HEARING.

NAME	CLAIM #	DATE FILED	DEBTOR	ASSERTED CLAIM AMOUNT
SANABRIA CRUZ, NELSON	21119	5/22/18	Commonwealth of Puerto Rico	\$3,644.00
Docket Number	12867	Objection Title	One Hundred Ninety-Fourth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico, Puerto Rico Highways and Transportation Authority, and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Satisfied Claims	
Reason:	Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, pursuant to a Direct Deposit dated 07/31/2017.			

LA PRESENTE NOTIFICACIÓN ESTÁ RELACIONADA CON UNA EVIDENCIA DE RECLAMO QUE USTED PRESENTÓ CONTRA EL GOBIERNO DE PUERTO RICO EN EL PROCESO QUE SE SUSTANCIA EN VIRTUD DE LA LEY DE SUPERVISIÓN, ADMINISTRACIÓN Y ESTABILIDAD FINANCIERA DE PUERTO RICO.

SI USTED RECIBE ESTA NOTIFICACIÓN ES PORQUE UNO O MÁS DE LOS DEUDORES PRETENDEN DESESTIMAR SU RECLAMO POR LA RAZÓN EXPUESTA A CONTINUACIÓN.

LOS DOCUMENTOS RELACIONADOS CON ESTA OBJECCIÓN DE RECLAMO LE FUERON ENVIADOS A USTED POR CORREO EL DÍA 17 DE ABRIL DE 2020. DE ACUERDO CON LOS DATOS ESTABLECIDOS EN EL ANEXO "C" A LA OBJECCIÓN, LA FECHA LÍMITE PARA RESPONDER ES EL 19 DE MAYO DE 2020. SÍRVASE POR FAVOR VERIFICAR SU CASILLA DE CORREO. SI NO RESPONDE APROPIADAMENTE A LA OBJECCIÓN, EL TRIBUNAL PODRÍA OTORGAR LA REPARACIÓN SOLICITADA POR EL GOBIERNO SIN PREVIO AVISO NI AUDIENCIA.

NOMBRE	N.º DE RECLAMACIÓN	FECHA DE PRESENTACIÓN	DEUDOR	MONTO DE LA RECLAMACIÓN ALEGADA
SANABRIA CRUZ, NELSON	21119	5/22/18	Commonwealth of Puerto Rico	\$3,644.00
Número de registro de actos procesales	12867	Título de la objeción	One Hundred Ninety-Fourth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico, Puerto Rico Highways and Transportation Authority, and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Satisfied Claims	
Base para:	La Evidencia del Reclamo reclama una obligación con base en un reembolso/devolució de impuestos. Los registros del Departamento del Tesoro indican que dicho reembolso/devolución se ha completado totalmente mediante un depósito directo de fecha 31 de julio de 2017.			

[hw:] - Tax return
- Statement [illegible] from July to August 2017

Form 482.0 Rev. Feb 20 18

UNIQUE FORM		2017		2017		Serial Number	
Liquidator		Reviewer		GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY		AMENDED RETURN	
R G R O V I V 2 P 1 P 2 N D 1 D 2 E A M		INDIVIDUAL INCOME TAX RETURN		FOR CALENDAR YEAR 2017 OR TAXABLE YEAR BEGINNING ON		DECEASED DURING THE YEAR: _____ Day / Month / Year	
January 1, 2017		AND ENDING ON		December 31, 2017		TAXPAYER <input type="radio"/> SPOUSE <input type="radio"/>	
Taxpayer's Name Nelson		Initial Sanabria		Second Last Name Cruz		Taxpayer's Social Security Number [redacted]	
Postal Address PO Box 347		Juncos		PR		00777-0347	
Spouse's First Name and Initial		Last Name		Second Last Name		Spouse's Social Security Number	
Home Address (Town or Urbanization, Number, Street) PO Box 347 Juncos		Zip Code 00777-0347		Date of Birth [redacted]		Sex <input checked="" type="radio"/> M <input type="radio"/> F	
E-Mail Address nsanabria@familia.pr.gov		Home Telephone 7872944900		Work Telephone 7872944900		Spouse's Date of Birth [redacted]	
CHANGE OF ADDRESS: <input type="radio"/> Yes <input checked="" type="radio"/> No		EXTENSION OF TIME: <input type="radio"/> Yes <input checked="" type="radio"/> No		GOVERNMENT CONTRACT: <input type="radio"/> Taxpayer <input type="radio"/> Spouse		Receipt Stamp [Round stamp:] Government of Puerto Rico Internal Revenue Department Filed electronically 03-16-2018 07:54:57 PM 17-900 [illegible signature] Secretary of the Treasury Department of Treasury	
Questionnaire		A. <input checked="" type="radio"/> YES <input type="radio"/> NO United States Citizen? (See instructions)		I. HIGHEST SOURCE OF INCOME:		4. <input type="radio"/> Retired/Pensioner	
		B. <input checked="" type="radio"/> YES <input type="radio"/> NO Resident of Puerto Rico during the entire year?		1. <input checked="" type="radio"/> Government, Municipalities or Public Corporations Employee		5. <input type="radio"/> Self-Employed (Indicate principal industry or business)	
Refund		C. <input type="radio"/> YES <input checked="" type="radio"/> NO Did you generate income during the period that you were a resident of PR that is not included on this return? (If you answered "Yes", indicate the amount):		2. <input type="radio"/> Federal Government Employee		6. <input type="radio"/> Other	
		D. <input checked="" type="radio"/> YES <input type="radio"/> NO Other excluded or tax exempt income? (Submit Schedule IE Individual)		J. FILING STATUS AT THE END OF THE TAXABLE YEAR:		1. <input type="radio"/> Married (Fill in here <input type="radio"/> If you choose the optional computation and go to Schedule CO Individual)	
Payment		E. <input type="radio"/> YES <input checked="" type="radio"/> NO Resident individual investor? (Submit Schedule F1 Individual)		2. <input checked="" type="radio"/> Individual taxpayer (Fill in and submit spouse's name and social security number if you are:		3. <input type="radio"/> Married with a complete separation of property prenuptial agreement	
		F. <input type="radio"/> YES <input checked="" type="radio"/> NO Partner of a partnership subject to tax under the Federal Internal Revenue Code?		3. <input type="radio"/> Married filing separately (Submit spouse's name and social security number above)		Your occupation Social Worker 6245	
Deposit		G. <input type="radio"/> YES <input checked="" type="radio"/> NO Active military service in a combat zone during the taxable year? (Date in which you ceased in the service: _____ Month / Year)		Spouse's occupation			
		H. <input type="radio"/> YES <input checked="" type="radio"/> NO Qualified physician under Act 14-291?		1. <input type="radio"/> Taxpayer (Decree No. _____)		2. <input type="radio"/> Spouse (Decree No. _____)	
GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT.							
Refund		1. AMOUNT OVERPAID (Part 3, line 29. Indicate distribution on lines A, B, C and D)		01		993 00	
		A) To be credited to estimated taxes for 2018		02		0 00	
Payment		B) Contribution to the San Juan Bay Estuary Special Fund		03		0 00	
		C) Contribution to the Special Fund for the University of Puerto Rico		04		0 00	
Deposit		D) TO BE REFUNDED (If you want your refund to be deposited directly into an account, complete the Deposit Part)		05		993 00	
		2. AMOUNT OF TAX DUE (Part 3, line 29)		06		0 00	
Refund		3. Less: Amount paid (a) With Return (b) Electronic Transfer through a Certified Program		07		0 00	
		(c) Interests		08		0 00	
Payment		(d) Surcharges and Penalties		09		0 00	
		4. BALANCE OF TAX DUE (Subtract line 3(a) from line 2 and add lines 3(b) and 3(c))		10		0 00	
AUTHORIZATION FOR DIRECT DEPOSIT OF REFUND							
Deposit		Type of account <input checked="" type="radio"/> Checking <input type="radio"/> Saving		Routing/transit number 021502341		Account number 3107173047	
		Account in the name of Nelson Sanabria Cruz		and			
I hereby declare under penalty of perjury that I have examined the information included in this return, schedules and other documents attached to it, and it is true, correct and complete. The declaration of the person that prepares this return (except the taxpayer) is based on the information available, and this information has been verified.							
Taxpayer's Signature		Date 03-16-2018		Spouse's Signature		Date	
Specialist's Name (Print)				Name of the Firm or Business			
Specialist's Signature		Date		Self-employed Specialist (fill in here)		Registration Number	
NOTE TO TAXPAYER: Indicate if you made payments for the preparation of your return: <input type="radio"/> Yes <input checked="" type="radio"/> No. If you answered "Yes", require the Specialist's signature and registration number.							

Confirmation Number: 0316201807514B9F82989060

[Logo] Santander
0

ACCOUNT STATEMENT

[hw:] 229

NELSON SANABRIA CRUZ
PO BOX 347
JUNCOS PR 00777-0347

Page 1
Account number 3XXXXXX3047
From 10 Jul 2017
To 09 Aug 2017

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Total deposits with the Bank	\$1,009.74
Total loans with the Bank	\$0.00

For questions call **HOME BANKING:** 787-281-2000 or 1-800-726-8263 | **PYMES:** 787-777-4100

**Convert your account statement into energy. Request it electronically at
Santander.net eBanking. Refer to the Electronic Account Statements Agreement.**

[Logo] ALL SANTANDER

Account number 3XXXXXX3047

Opening balance		\$	8.66
Deposits and other credits	8	+	4,780.84
Checks paid and other withdrawals	25	-	3,779.76
Ending balance		\$	1,009.74

Interest information

Interest earned \$ 0.00 based on a 30-day period.
With an accrued annual yield rate of 0.00%

Summary of deposits

Date	Quantity	Date	Quantity
08/02	660.00		

Summary of credits

Date	Description	Amount
07/10	Balance charged - 8	
07/10	Compens. balance 0.00	
07/10	Nominal int. rate 0.000%	
07/11	Balance charged - 541	
07/11	ACH RECEIVED TRANSACTION CR 02/XXSOC SEC SA TREAS 310 ANGELINA	535.00
07/12	Balance charged - 1,156	
07/12	ACH RECEIVED TRANSACTION CR 01/PAYROLL - WAGES ADMIN FAM CHILD SANABRIA CRUZ, NELSON	88.34
07/12	ACH RECEIVED TRANSACTION CR 01/PAYROLL - WAGES ADMIN FAM CHILD SANABRIA CRUZ, NELSON	826.08
07/13	Balance charged - 656	
07/14	Balance charged - 156	
07/17	Balance charged - 15	
07/19	Balance charged - 7	
07/26	Balance charged - 921	
07/26	ACH RECEIVED TRANSACTION CR 01/PAYROLL - WAGES ADMIN FAM CHILD SANABRIA CRUZ, NELSON	88.34
07/26	ACH RECEIVED TRANSACTION CR 01/PAYROLL - WAGES ADMIN FAM CHILD SANABRIA CRUZ, NELSON	826.08
07/27	Balance charged - 606	
07/28	Balance charged - 595	
07/31	Balance charged - 159	
08/01	Balance charged - 1,381	
08/01	ACH RECEIVED TRANSACTION CR 01/REFUND DEPT OF THE TREASURY NELSON SANABRIA CRUZ	1,222.00
08/02	Balance charged - 1,929	
08/03	Balance charged - 1,821	
08/04	Balance charged - 1,709	
08/07	Balance charged - 1,043	
08/08	Balance charged - 1,547	

PO Box 362589, San Juan, Puerto Rico 00936-2589

Member FDIC





T 718.384.8040
W TargemTranslations.com
E projects@targemtranslations.com
A 185 Clymer St. Brooklyn, NY 11211

TRANSLATOR'S CERTIFICATE OF TRANSLATION

Translation from: Spanish (Puerto Rico) into English (US)
TARGEM Translations Inc.

I, Andreea I. Boscor, ATA-certified Spanish-English #525556, acting as translator at TARGEM Translations Inc., a NEW YORK City corporation, with its principal office at 185 Clymer Street, Brooklyn, NY, 11211, USA, certify that:

the English translated document is a true and accurate translation of the original Spanish and has been translated to the best of my knowledge.

Original Document Name: Claim No. 21119 - ECF No. 13139 - Mailing Response

Signed this 11th day of November 2020



Verify at www.atanet.org/verify

A handwritten signature in black ink, appearing to read "Andreea I. Boscor".

Andreea I. Boscor

